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Report of the Territorial Auditor

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Annual report of the auditor of the Territory of Washington (<1860>);

Report of the Territorial Auditor (1861-1863, <1869/1871>, <1875/1877>-1885/1887);

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Biennial report of the Territorial Auditor ... (1887/1889); and,

Biennial report of the State Auditor ... (<1894/1896>)

LLMC #: 01418t

ANNUAL REPORT

OF THE

TERRITORIAL AUDITOR

TO THE

LEGISLATIVE ASSEMBLY

OF THE

TERRITORY OF WASHINGTON.

FIVE THOUSAND COPIES ORDERED PRINTED.

OLYMPIA:
T. F. McELROY, PRINTER.
1865.

AUDITOR'S ANNUAL REPORT.

TERRITORIAL AUDITOR'S OFFICE,
Olympia, December 31, 1865.

To the Honorable the Legislative Assembly of the Territory of Washington:

Having been appointed Acting Territorial Auditor of Washington Territory by Urban E. Hicks, Esq., the Auditor elect, who, in consequence of his having become a non-resident of this Territory, was unable to attend to the duties of the office, I took charge of the books and papers pertaining to the Auditor's office and entered upon the duties thereof in the month of October last; and I now have the honor to submit the Annual Report of the Territorial Auditor for the year 1865, as full and complete as the absence of returns from some of the counties, both for the year 1864 and 1865, will permit:

WASHINGTON TERRITORY, DR.

To amount of Territorial tax received from the Treasurers of the following counties:

1865.		
Jan'ry 26.	Wahkiakum county,	$ 13 60
" "	Mason county,	27 67
March 6.	Cowlitz county	290 00
April 8.	Lewis county,	59 69
" 10.	Thurston county,	388 08
May 22.	Jefferson county,	80 00
	Carried forward	$859 04

Amount brought forward			$ 859 04
May	27.	King county,	20 00
"	31.	Clalm county,	119 84
June	20.	Walla-walla county,	800 00
July	12.	Island county,	945 00
Sept.	23.	Whatcom county,	322 00
Oct.	7.	Clalm county,	100 00
"	8.	Mason county,	55 00
"	10.	Kitsap county,	600 00
"	10.	Walla-walla county,	1000 00
"	11.	Thurston county,	100 00
"	13.	Jefferson county	200 00
Nov.	25.	" "	507 00
"	28.	Pierce county,	800 00
"	29.	King county,	1052 00
Dec.	4.	Walla-walla county,	2100 00
"	9.	Kitsap county,	1265 00
"	11.	Thurston county,	2176 28
"	"	Cowlitz county,	370 00
"	12.	Island county,	700 00
			$14091 16

Sundries for amount of blank poll tax receipts returned, viz.:

Cowlitz county,	$ 52 20
Pacific county,	127 37
Pierce county,	55 33
Whatcom county,	131 54
Thurston county	93 96
Chinese police tax blanks returned:	
Pierce county,	21 00
	$481 40

Sundries for amount of delinquent tax written off, viz:

King county,	$ 120 31
Mason county	15 59
Pacific county	3 90
Pierce county	1446 27
	$1586 07

Sundry credits given the following counties, as per vouchers on file, viz :	
Clalm county—Amount of order favor of sheriff of said for conveying an insane man to the county Lunatic Asylum in 1863,.....	$ 147 00
Pacific county—Amount of cost bill in the case of the Territory vs. Caroline Edwards,.....	682 85
Pierce county—Amount of cost bill in the case of the Territory vs. Hale,.....	149 00
Skamania county—Amount received from H. G. Struve, Esq., prosecuting attorney, viz: Warrant No. 89 of 1862, $292, and warrant No. 10 of 1861, $100..	392 00
	$1370 85

WASHINGTON TERRITORY, Cr.

1865.

January 1. By amount of Territorial tax due this date by the several counties, viz :	
Chehalis county, the full amount assessed against said county for the year 1864, of which no return has been made to this office, less the sum of $35 34.	
Clarke county.....	$ 339 80
Clalm county.....	412 49
Clickitat county, exclusive of amount assessed for '64, not returned,.....	62 64
Cowlitz county,.....	417 29
Island county, exclusive of amount assessed for '64,.	864 65
Jefferson county,.....	253 66
Lewis county,.....	59 69
King county,.....	481 76
Kitsap county,.....	478 76
Mason county,.....	256 76
Pacific county,.....	500 00
Pierce county,.....	1362 42
Skamania county,.....	792 50
Carried forward.....	$6282 42

Amount brought forward	$	6282 42
Snohomish county, exclusive of amount assessed for '64 not returned		1 22
Stevens county, exclusive of amount assessed for '64 not returned,		2940 40
Thurston county,		1345 05
Wahkiakum county,		14 06
Walla-walla county,		1420 07
Whatcom county,		1015 79
		$13,019 01

Sundries for amount of Territorial tax assessed for the year 1865:

Chehalis county,	$	401 07
Clarke county,		4274 47
Clalm county, (no returns.)		
Clickitat county,		449 47
Cowlitz county,		660 68
Island county,		1045 39
Jefferson county,		786 12
Lewis county,		921 81
King county,		1607 85
Kitsap county, (no returns.)		
Mason county,		198 40
Pacific county,		416 00
Pierce county,		2178 04
Skamania county,		680 90
Snohomish county,		202 20
Stevens county, (no returns.)		
Thurston county,		2917 73
Wahkiakum county,		19 40
Walla-walla county,		6239 30
Whatcom county,		187 27
		$23,186 10

Sundries for amount of Chinese blank police tax receipts issued during the year, viz:

Pierce county,	$ 63 00
Thurston,	144 00
Walla-walla,	450 00
Whatcom,	300 00
	$957 00

RECAPITULATION.

Washington Territory, *Dr.*

To amount received from counties,	$14,091 16
" poll tax receipts returned,	481 40
" delinquent taxes written off,	1586 07
" sundry credits to counties,	1370 85
" balance due the Territory,	19,632 63
	$37,162 11

WASHINGTON TERRITORY, Cr.

By balances due by the several counties at the beginning of the year,	$13,019 01
By amount assessed for the year 1865,	23,186 10
By blank poll tax receipts issued,	957 00
	$37,162 11

[NOTE.—It must be here observed that no returns of assessment of the year 1864 have been returned to this office by the oonnties of Chehalis, Clickitat, Island, Snohomish and Stevens, consequently the above amount of balances due at the commencement of the year, is short the amount of that assessment; and the counties of Clalm, Kitsap and Stevens having made no return of assessment for the year 1865, the amount above stated as assessed for the year 1865, is likewise short of the sum which these omitted returns would have made it.]

TERRITORIAL TREASURER,	Dr.
To amount of Territorial tax received from the Trreasurers of the following counties, viz:	
Clalm county,	$ 219 84
Cowlitz county,	660 00
Island county,	1645 00
Jefferson county,	787 00
Lewis county,	57 69
King county,	1072 00
Kitsap county,	1865 00
Mason county,	82 67
Pierce county,	800 00
Thurston county,	2276 28
Walla-walla county,	3900 00
Whatcom county,	322 00
Wahkiakum county,	13 60
	$13,703 08

TERRITORIAL TREASURER,					Cr.
By paid warrant No.	12	of	1861		$ 20 00
" " "	79	"			353 63
" " "	82	"			36 94
" " "	99	"			139 00
" " "	101	"			78 58
" " "	109	"			39 50
" " "	116	"			151 50
" " "	118	"			151 66
" " "	133	"			69 17
" " "	135	"			69 73
" " "	1	1862			100 00
" " "	2	"			100 00
" " "	2	"			275 73
" " "	6	"			206 36
" " "	10	"			100 00
Carried forward					$ 1891 80

Amount brought forward				$ 1891 80
By paid warrant No.	11	of	1862	100 00
" "	18	"		100 00
" "	21½		1863	75 00
" "	3	"		300 00
" "	4	"		300 00
" "	5	"		100 00
" "	8	"		200 00
" "	9	"		92 00
" "	15	"		100 00
" "	21	"		100 00
" "	21	"		100 00
" "	28	"		52 75
" "	115	"		100 00
" "	116½	"		25 00
" "	6		1864	100 00
" "	31		1865	300 00

Paid the following warrants issued on account of incidental expenses:

No.	37	of	1865	65 00
"	38	"	"	49 00
"	39	"	"	70 00
"	40	"	"	25 50
Paid warrant No.	89	of	1861,	292 00
" "	137	"		100 00
" "	3		1862,	37 82
" "	7	"		410 72
" "	16	"		91 68
" "	6½		1863,	100 00
" "	12½	"		45 00
" "	13	"		21 00
" "	16	"		75 00
" "	27	"		12 00
" "	4		1864,	200 00
" "	5	D'	1865	120 00
Carried forward				$5751 27

Amount brought forward						$ 5751 27
By paid warrant No. 34 of 1865						11 11
Paid salary of Auditor in full						500 00
Paid rent of office one year						120 00
Paid P. D. Moore, U. S. collector, amount of Government direct tax collected						183 02
Paid James Tilton, Treas'r, 2 per cent. on $5378 22 collected, $107 56, and 2 per cent. on $4841 75 disbursed, $97 00						204 56
Paid for printing poll tax blanks						80 00
Paid for stationery						13 00
Paid Express charges						54 95
Paid warrant	No.	31	of	1865		124 50
"	"	"	5	1864		220 00
"	"	"	9	"		24 00
"	"	"	21	"		100 00
"	"	"	30	1865		100 00
"	"	"	33	"		700 00
"	"	"	92	1861		30 60
"	"	"	10	1863		75 00
"	"	"	5	'B'	1864	15 00
"	"	"	7	"	"	115 00
"	"	"	26	"	"	462 00
"	"	"	27	"	"	419 25
By paid Jas. K. Kennedy, prosecuting attorney for 3d judicial district of W. T., his salary for first, second and third quarters of 1865						516 67
Paid H. G. Struve, prosecuting attorney for the 2d judicial district of W. T., his salary for third quarter of 1865						200 00
Paid Rufus Willard for stationery furnished R. M. Walker,						41 25
Paid warrant No. 0 of '63						10 00
Paid warrant No. 29 of '63						12 00
Paid warrant No. 7 of '64						100 00
Paid warrant No. 32 of '65						300 00
Carried forward						$ 10,483 18

Amount brought forward	$ 10,483 18
Paid warrant No. 15 of '64	6 00
Paid warrant No. 45 of '65	2057 10
Paid Benj. Harned, Treasurer, 2 per cent. on $9062 02 received, $181 24, and 2 per cent. on $7704 53 disbursed, $154 09	335 33
By balance on hand in treasury,	821 47
	$ 13,703 08

1865. CHEHALIS COUNTY, DR.

Jan. 1. To amount assessed for the year '64, of which no return has been made to the Territorial Auditor. Less the sum of $35 34.

July 30. To amount assessed for the year '65 ..... $ 401 07

No credits for the year 1865.

1865. CLARKE COUNTY, DR.

Jan'y 1.	To balance of tax due as per last year's accounts,	$ 339 80
July 30.	Amount assessed for '65	4274 47
		$4614 27

Clarke county holds a Territorial warrant for $3886 80, which will in part offset the above.

No credits for the year 1865.

1865.	CLALM COUNTY,	Dr.
Jan'y 1.	To balance of tax due as per last year's accounts,	$412 49
	No returns for '65 received by Territorial Auditor.	

1865.	CLALM COUNTY,	Cr.
March 31.	By warrant from R. M. Walker, Territorial Auditor, in favor of the sheriff of said county for conveying an insane person to asylum in 1863	$147 00
May 31.	By amount Territorial tax received from county treasurer	119 00
Oct'br 7.	Amount Territorial tax received from county treasurer	100 00
		$366 84

1865.	CLICKITAT COUNTY,	Dr.
Jan'y 1.	To balance of Territorial tax due as per last year's account, exclusive of assessment for '64, not returned to this office,	$ 62 64
July 30.	Amount assessed for '65,	449 47
		$512 11
	No credits for the year '65.	

1865.	COWLITZ COUNTY,	Dr.
Jan'y 1.	To balance of Territorial tax due, as per last year's accounts,	$417 29
July 30.	Amount assessed for the year '65,	660 68
		$1077 97

1865.	COWLITZ COUNTY,	Cr.
March 6.	By amount received from county treasurer,	$ 290 00
	By fifty poll tax blanks returned,	52 20
Dec. 11.	By amount received from county treasurer,	370 00
Dec. 31.	By balance due this date,	365 77
		$1077 97

1865.	ISLAND COUNTY,	Dr.
Jan'y 1.	To balance of Territorial tax due, as per last year's account, exclusive of assessment for '64, of which no return has been made to this office,	$ 864 65
July 30.	Amount assessed for '65,	1045 39
		$1910 04

1865.	ISLAND COUNTY,	Cr.
July 12.	By amount received from county treasurer,	$ 945 00
Dec. "	By amount received from county treasurer,	700 00
		$1645 00

1865.	JEFFERSON COUNTY,	Dr.
Jan'y 1.	To balance of last year's account	$ 253 66
July 30.	Amount assessed for '65,	786 12
		$1039 78

1865.	JEFFERSON COUNTY,	Cr.
May 22.	By amount received from county treasurer,	$ 80 00
Oct. 13.	" " " " " "	200 00
Nov. 25.	" " " " " "	507 00
Dec. 31.	Balance due this date,	252 78
		$1039 78

1865.	LEWIS COUNTY,	Dr.
Jan'y 1.	To balance of Territorial tax due, as per last year's accounts,	$ 59 69
May 25.	Amount assessed for '65,	921 81
		$981 50

1865.	LEWIS COUNTY,	Cr.
April 8.	By amount received from county treasurer,	$ 59 69
Dec. 31.	By balance due this date,	621 81
		$981 50

1865.	KING COUNTY,	Dr.
Jan'y 1.	To balance Territorial tax due, as per last year's account,	$ 481 76
July 30.	Amount assessed for the year '65	1607 85
		$2089 61

1865.	KING COUNTY,	Cr.
May 27.	By amount received from county treasurer,	20 00
Nov. 29.	" " " " " "	1052 00
	By delinquent tax for '64	120 31
Dec. 31.	Balance due this date	897 30
		$2089 61

1865.	KITSAP COUNTY,	Dr.
Jan. 1.	To balance Territorial tax due, as per last year's accounts	$478 76

No returns received for '65.

1865.	KITSAP COUNTY,	Cr.
Oct. 10.	By amount received from cuunty treasurer,	$ 600 00
Dec. 9.	" " " " " "	1265 00
		$1865 00

1865.	MASON COUNTY,	Dr.
Jan. 1.	To balance of last year's accounts,	$ 256 76
July 30.	" amount assessed for '65	198 40
		$455 16

1865.	MASON COUNTY,	Cr.
July 26.	By amount received from county treasurer,	$ 27 67
Oct. 8.	" " " " "	55 00
	By delinquent tax for '64,	15 59
Dec. 31.	By balance due this date,	356 90
		$455 16

1865.	PACIFIC COUNTY,	Dr.
Jan. 1.	To balance of Territorial tax due as per last year's accounts,	$500 00
July 10.	To amount assessed for '65,	416 00
		$916 00

1865.	PACIFIC COUNTY,	Dr.
April 20.	By cost bill in the case of the Territory vs. Caroline Edwards,	$682 85
July 1.	By delinquent tax for '63 and '64,	3 90
Sept. 23.	By 122 blank poll tax receipts returned	127 37
Dec. 31.	Balance due this date,	101 88
		$916 00

1865.	PIERCE COUNTY;	Dr.
Jan. 1.	To balance of Territorial tax, as per last year's accounts,	$1362 42
July 30.	To amount assessed for 1865,	2178 04
Nov. 29.	To 21 blank Chinese police tax receipts,	63 00
		$3603 46

1865.	PIERCE COUNTY,	Cr.
April 14.	By 7 blank Chinese police tax receipts returned,	$ 21 00
Nov. 25.	By amount received from county treasurer,	800 00
Dec. 4.	By delinquent tax for '61-2-3,	898 16
	By delinquent tax for '64,	548 11
	By cost bill in the case of the Territory vs. Hale,	149 00
	By 53 poll tax blank receipts returned,	55 33
Dec. 31.	By balance due this date,	1131 86
		$3603 46

1865.	SKAMANIA COUNTY,	Dr.
Jan. 1.	To balance Territorial tax due, as per last year's accounts,	792 50
July 30.	To amount assessed for 1865,	680 90
		$1473 40

1865.	SKAMANIA COUNTY,	Cr.
Dec. 9.	By amount received from H. G. Struve, Esq., prosecuting attorney,	$558 00
Dec. 31.	By balance due this date,	915 40
		$1473 40

1865.	SNOHOMISH COUNTY,	Dr.
Jan. 1.	To balance Territorial tax due, exclusive of assessment for '64, of which no returns have been made to this office, as per last year's accounts,	$ 1 22
July 30.	To amount assessed for '65,	202 20
		$203 42

No credits for the year 1865.

1865.	STEVENS COUNTY,	Dr.
Jan. 1.	To balance Territorial tax due, exclusive of the amount assessed for '64, of which no return has yet been received at this office,	$2940 40

No returns for the year '65 have been received by the Territorial Auditor, and no money paid into the Territorial treasury other than a draft for the sum of $1000, which has been forwarded to San Francisco, and when cashed will be placed to the credit of the county.

1865.	THURSTON COUNTY,	Dr.
Jan'y 1.	To balance Territorial tax due as per last year's accounts	$1345 05
March 24.	To 24 blank Chinese police tax receipts @ $3 each	72 00
July 30.	To amount assessed for 1865	2917 73
Nov. 30.	To 24 blank Chines police receipts @ $3 each	72 00
		$4406 78

1865.	THURSTON COUNTY,	Cr.
April 10.	By amount received from county treasurer as follows, to-wit: Teritorial tax $342 72, Chinese tax, 45 26.....	388 08
Oct. 11.	By amount received from county treasurer.....	100 00
Nov. 1.	By amount received from county treasurer.....	320 00
Dec. 11.	By amount received from county treasurer, as follows, viz: Territorial tax, $1808 59, Chines police tax, $47 69..	1856 28
" "	By 90 blank poll tax receipts returned,	93 96
" "	By delinquent tax for '63-64.....	650 00
" 31.	By balance due this date.....	998 46
		$4406 78

1865.	WAHKAIKUM COUNTY,	Dr.
Jan. 1.	To balance Territorial tax due, as per last year's accounts,.....	$ 14 06
July 30.	To amount assessed for '65.....	19 40
		$33 46

1865.	WAHKIAKUM COUNTY,	Cr.
Jan. 26.	By amount received from county treasurer,..	$ 13 60
Dec. 31.	By balance due this date,.....	19 86
		$33 46

1865.	WALLA-WALLA COUNTY,	Dr.
Jan. 1.	To balance Territorial tax due, as per last year's accounts.....	$1420 07
March 19.	To 24 blank Chinese police tax receipts...	72 00
June 20.	To 150 " " " " "	450 00
July 30.	To amount assessed for '65,.....	6239 30
		$8181 37

1865.	WALLA-WALLA COUNTY,	Cr.
June 20.	By amount received from county treasurer,	$ 800 00
Oct. 10.	By amount received from county treasurer,	1000 00
Dec. 4.	By amount received from county treasurer, as follows: Territorial tax, $2044; Chinese police tax, $56,	2100 00
Dec 31.	Balance due this date	4281 37
		$8181 37

1865.	WHATCOM COUNTY,	Dr.
Jan. 1.	To balance Territorial tax due, as per last year's account,	$1015 79
Feb. 4.	To 60 blank Chinese police tax receipts, @ $5	300 00
July 30.	Amount assessed for '65,	187 27
		$1503 06

1865.	WHATCOM COUNTY,	Cr.
June 16.	By 126 blank poll tax receipts returned,	$ 131 54
Sept. 23.	By amount received from county treasurer,	322 00
Dec. 31.	By balance due this date,	1049 52
		$1503 06

It will be seen by the foregoing, that no returns of assessments for the year 1864 have been received from the counties of Chehalis, Clickitat, Island, Snohomish and Stevens, and for the year 1865, from the counties of Clalm, Kitsap and Stevens, consequently the foregoing statements do not exhibit the full amount due the Territory from these counties. On the other hand, several of the counties have failed to furnish statements of their delinquent tax for 1863 and '64, as also to return blank poll tax receipts, which ought to appear to their credit.

The following is a list Warrants issued by the Territorial Auditor upon the Treasurer during the present year:

1865.			
Jan. 26.	Warrant No. 5, "D," to George House, Jr. for services as Enrolling and Engrossing Clerk of the Legislative Assembly of W. T., session 1859–60, as evidenced by certificate of President of Council on file, and in accordance with an act of Legisture passed Jaiury 26, 1864.....	$	120 00
" "	Warrant No. 25, to Stephen Judson, Sheriff, of Pierce county, for board and keeping in Pierce county jail, one Nichlas Hale, a Territorial convict, from May 19 August 8, 1864—81 days, at $2 per day, by order of court, per act of Legislature, 1863, page 500.....		162 00
" "	Warrant No. 26, to Morris Baker, for board and keeping of Caroline Edwards, a terrial convict, in Clark county jail, from April 4, to November 20, 1864, 231 days, at $2 per day, as provided by act of Legislature, 1863, page 500.....		462 00
" "	Warrant No. 27, to Morris Baker, balance due him for board and keeping of Robert Glover, a Territorial convict, in Clark county jail, from April 4, to November 20, 1864, as provided by act of Legislature, 1863, page 500.....		419 25
Jan. 11.	Warrant No. 30, to H. G. Struve, for half year's salary as prosecuting attorney for 2d judicial district, W. T., ending on the 31st December, 1864.....		100 00
" 24.	Warrant No. 31, to Stephen Judson for keeping and care of an insane person in Steilacoom, W. T., from Oct. 14, 1863, to December 15, 1864.....		488 00
	Carried forward,.....	$	1751 25

	Amount brought forward,.....	$ 1751	25
Jan. 24.	Warrant No. 32, to James Gallagher, for services as enrolling clerk of Legislative Assembly, W. T., session of 1864–5, 60 days, as per certificate of Speaker and President on file.....	300	00
" "	Warrant No. 33, to Elwood Evans, for his preparation for publication, indexing &c., of the opinions of the Supreme Court of the Territory of Washington, from December term 1854, to December term 1863, as per act of Assembly, passed January 13, 1865.....	700	00
" "	Warrant No. 34, H. G. Struve, for 20 day's service as prosecuting attorney for 2d judicial district of Washington Territory, from the 1st to the 21st January, 1865, being fractional part of the first quarter of the year 1865, and up to the time of raising the salary of said officer, by act of the Legislative Assembly....:	11	11
June 28.	Warrant No. 35, to H. G. Struve, for ser-		
" "	vices as prosecuting attorney, 2d judicial district, from January 21st to March 31st, 1865, as provided by act of Legislative Assembly, passed January 21st, 1865.....	166	66
" "	Warrant No. 36, to H. G. Struve, for one quarter's salary as prosecuting attorney for 2d judicial district, from March 31st, to June 30th, 1865.....	200	00
July 23.	Warrant No. 37, to Territorial Librarian for freight charges to Wells, Fargo & Co.'s Express, on packages of books for the Territorial Library.....	65	00
" "	Warrant No. 38, to David J. Chambers for rent of office for Territorial Librarian, from January 1st to July 31st, 1865....	49	00
	Amount carried forward,.....	$ 3243	02

	Amount brought forward,.....	$ 3243 02
July 23.	Warrant No. 39, to Joel Risden, for cleaning and repairing Territorial arms, by direction of Quartermaster General, as provided by act of Legislature, passed February 4th, 1858.....	70 00
" 28.	Warrant No. 40, to J. H. Munson, for stationery, box rent and postage stamps furnished for use of Territorial Auditor's and Treasurer's offices, from January 16th to July 31st, 1865.....	25 50
Oct. 11.	Warrant No. 41, to Sheldon B. Fargo, for salary as prosecuting attorney for 1st judicial district, W. T., for the quarter ending September 30, 1865.....	200 00
" 28.	Warrant No. 42, to Sheldon B. Fargo, for salary as prosecuting attorney for 1st judicial district, W. T., from the 19th of September, 1863, to July 1st, 1865.....	533 32
Nov. 15.	Warrant No. 43, to John Corless, for balance due for keeping of Caroline Edwards and Robert Glover, Territorial convicts, in Clark county jail, by order court, as per bill on file	232 00
" "	Warrant No. 44, to William Goldbeck, for balance due for keeping of Robert Glover, a Territorial convict, in Clark county jail, by order of court, as per bill on file	161 00
Dec. 4.	Warrant No. 45, to Sisters of Charity, for keeping and care of insane persons, in Asylum at Vancouver, during the 1st, 2d and 3d quarters of 1865, from January 1st to Sebtember 30th, 1865, as per account on file, approved by the Governor of Washington Territory.....	2057 10
		$6521 94

During the session of 1863 and '64 of the Legislative Assembly of Washington Territory, its committee on Ways and Means, with the assistance of Mr. Chas. Eagan, from an examination of the books and accounts of the Territorial Auditor and Treasurer, made a report to the Legislature of the "Financial Condition of the Territory of Washington, from its organization to the 31st December, 1863," which report was received by the Legislative Assembly on the 27th January, 1864, and upon it have been based the accounts of both the Auditor and Treasurer from that date.

By this report, all the counties in the Territory were represented as being heavily in arrears with the Territorial treasury, and the Territory itself as having an outstanding indebtedness of about $11,400. Feeling conscious that the report of the said committee was in many respects incorrect, and that too short a time had been devoted to the compilation of such a report with certainty and correctness from the confused mass of books and papers which constituted the accounts of the Auditor and Treasurer at that time, I took upon myself the duty of thoroughly examining the Territorial accounts from the beginning; and I am happy to say the result of my labor has proved that not only the counties are not so far behind as represented by said report, but the Territory was not indebted to the amount therein specified, by some six or seven thousand dollars, and has at this time in its treasury, means sufficient to pay all warrants outstanding, which have not yet been presented for payment; and I am happy to say that the Territory, instead of being overwhelmed with a heavy indebtedness, is in a flourishing financial condition, as I trust the foregoing statement of accounts will clearly show.

I will here state, that not having had the time and opportunity of conferring with the Treasurers of all the counties, I have not been able to make all the corrections called for, which when made will considerably reduce the amount of indebtedness of many of the counties as shown by the foregoing exhibits.

I will take the liberty of remarking that the present system of issuing Territorial warrants in duplicate, the one set being retained by the Auditor, is (in my opinion,) a very injurious and erroneous one. Apart from the possibility of these duplicate

warrants, by accident or otherwise, getting into the hands of parties who might make a dishonest use of them, they form in a short time a bulky, inconvenient and unsatisfactory record for finding out, at any time, the amount outstanding against the Territorial treasury. I would respectfully suggest that in lieu of making out duplicate warrants, the Auditor be instructed to keep a *register* of *warrants issued*, in tabular form, showing the number, date, amount, to whom payable, and for what payable, with an additional column in which to enter the date on which each warrant is redeemed. By such a register properly and correctly kept, it could be ascertained at a glance what warrants were outstanding, and with very little trouble the indebtedness of the Territory could at any time be ascertained in a few moments.

Hoping that the foregoing report may be found clear and satisfactory, I submit it respectfully, and remain,

Your obedient servant,

RICHARD LANE,

Acting-Auditor of Washington Territory.